

(English version)

**Question for written answer E-002407/26
to the Commission
Emmanouil Fragkos (ECR)
(10 June 2026)**

Subject: Zero and super-reduced VAT on assistive technology

There is a clear trend in the OECD towards reducing/zero-rating VAT on assistive technology products for people with disabilities

According to the OECD Consumption Tax Trends 2024, around 20 OECD countries apply reduced rates or special exemptions for disability equipment. The United Kingdom maintains a zero VAT regime for products specifically designed for people with disabilities. Malta issued new guidelines for zero VAT on disability aids and rehabilitation devices in 2024. Spain applies super-reduced rates — as low as 4% — for some disability aids, while Belgium, Germany, France, the Netherlands and South Korea maintain reduced VAT on wheelchairs, hearing aids and assistive medical devices.

At the same time, European legislation (Directive 2006/112/EC) now allows rates as low as 0% for assistive technology and accessibility equipment, reflecting the gradual treatment of aids not as simple consumer goods but as tools for social inclusion, education and equal access.

Accordingly:

1. Does the Commission intend to encourage Member States more actively to apply zero or super-reduced VAT rates to assistive technology products and accessibility aids for people with disabilities?
2. On the basis of comparative data for countries that currently apply reduced or zero VAT rates to disability equipment, are the results of zero taxation supported?
3. Is the Commission considering issuing guidelines on the tax facilitation of assistive technologies, including digital tools and accessibility software for daily living and work?

Submitted: 11.6.2026

**Answer given by Mr Hoekstra on behalf of the European Commission
(26 August 2026)**

Reduced value added tax (VAT) rates typically have little impact on prices due to the low pass-through effect. This is because shops are not legally required to pass on any savings from reduced VAT to their customers by reducing their prices.

Therefore, the Commission does not expect reduced or zero VAT rates to have significant effects on the price of sales of disability equipment nor does it consider issuing related guidelines on tax facilitation.

When the Council of the EU adopted the major VAT rate reform in 2022 ⁽¹⁾, Member States unanimously agreed on revised wording for the category relating to goods for persons with disabilities ⁽²⁾.

As part of this hard-fought political compromise, Member States retained the discretion to apply and set reduced or zero VAT rates, based on the provisions of the VAT Directive ⁽³⁾.

The Commission respects the fiscal policy decisions taken by Member States and does not generally encourage them to apply zero or super-reduced VAT rates, including for assistive technologies.

As announced in the communication ‘Enhancing the strategy for the rights of persons with disabilities up to 2030’ ⁽⁴⁾ adopted in May 2026, the Commission will seek to promote better knowledge and strengthen the single market for assistive technologies and AI applications as part of its flagship initiative.

The aim is to identify and remove bottlenecks that prevent persons with disabilities from benefiting from accessible and affordable technologies.

⁽¹⁾ Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax, OJ L 107, 6.4.2022, p. 1.

⁽²⁾ Category (4) of Annex III of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006) — the VAT Directive.

⁽³⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006) — the VAT Directive.

⁽⁴⁾ https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/disability/enhancing-strategy-rights-persons-disabilities-2030_en.